

SB0874



99TH GENERAL ASSEMBLY

State of Illinois

2015 and 2016

SB0874

Introduced 2/11/2015, by Sen. Don Harmon

SYNOPSIS AS INTRODUCED:

35 ILCS 200/22-40

Amends the Property Tax Code. In a Section concerning the issuance of tax deeds, provides that the court shall insist on substantial compliance with provisions of the Code concerning notices of sale and redemption rights. Effective immediately.

LRB099 03534 HLH 23542 b

FISCAL NOTE ACT
MAY APPLY

HOUSING
AFFORDABILITY
IMPACT NOTE ACT
MAY APPLY

A BILL FOR

1 AN ACT concerning revenue.

2 **Be it enacted by the People of the State of Illinois,**
3 **represented in the General Assembly:**

4 Section 5. The Property Tax Code is amended by changing
5 Section 22-40 as follows:

6 (35 ILCS 200/22-40)

7 Sec. 22-40. Issuance of deed; possession.

8 (a) If the redemption period expires and the property has
9 not been redeemed and all taxes and special assessments which
10 became due and payable subsequent to the sale have been paid
11 and all forfeitures and sales which occur subsequent to the
12 sale have been redeemed and the notices required by law have
13 been given and all advancements of public funds under the
14 police power made by a city, village or town under Section
15 22-35 have been paid and the petitioner has complied with all
16 the provisions of law entitling him or her to a deed, the court
17 shall so find and shall enter an order directing the county
18 clerk on the production of the certificate of purchase and a
19 certified copy of the order, to issue to the purchaser or his
20 or her assignee a tax deed. The court shall insist on
21 substantial compliance with Section 22-5 and strict compliance
22 with Section 22-10 through 22-25. Prior to the entry of an
23 order directing the issuance of a tax deed, the petitioner

1 shall furnish the court with a report of proceedings of the
2 evidence received on the application for tax deed and the
3 report of proceedings shall be filed and made a part of the
4 court record.

5 (b) If taxes for years prior to the year or years sold are
6 or become delinquent subsequent to the date of sale, the court
7 shall find that the lien of those delinquent taxes has been or
8 will be merged into the tax deed grantee's title if the court
9 determines that the tax deed grantee or any prior holder of the
10 certificate of purchase, or any person or entity under common
11 ownership or control with any such grantee or prior holder of
12 the certificate of purchase, was at no time the holder of any
13 certificate of purchase for the years sought to be merged. If
14 delinquent taxes are merged into the tax deed pursuant to this
15 subsection, the court shall enter an order declaring which
16 specific taxes have been or will be merged into the tax deed
17 title and directing the county treasurer and county clerk to
18 reflect that declaration in the warrant and judgment records;
19 provided, that no such order shall be effective until a tax
20 deed has been issued and timely recorded. Nothing contained in
21 this Section shall relieve any owner liable for delinquent
22 property taxes under this Code from the payment of the taxes
23 that have been merged into the title upon issuance of the tax
24 deed.

25 (c) The county clerk is entitled to a fee of \$10 in
26 counties of 3,000,000 or more inhabitants and \$5 in counties

1 with less than 3,000,000 inhabitants for the issuance of the
2 tax deed. The clerk may not include in a tax deed more than one
3 property as listed, assessed and sold in one description,
4 except in cases where several properties are owned by one
5 person.

6 Upon application the court shall, enter an order to place
7 the tax deed grantee or the grantee's successor in interest in
8 possession of the property and may enter orders and grant
9 relief as may be necessary or desirable to maintain the grantee
10 or the grantee's successor in interest in possession.

11 (d) The court shall retain jurisdiction to enter orders
12 pursuant to subsections (b) and (c) of this Section. This
13 amendatory Act of the 92nd General Assembly and this amendatory
14 Act of the 95th General Assembly shall be construed as being
15 declarative of existing law and not as a new enactment.

16 (Source: P.A. 95-477, eff. 6-1-08.)

17 Section 98. Applicability. The changes made by this
18 amendatory Act of the 99th General Assembly apply to notices
19 filed with the county clerk pursuant to Section 22-5 on or
20 after the effective date of this amendatory Act of the 99th
21 General Assembly.

22 Section 99. Effective date. This Act takes effect upon
23 becoming law.